

☐ Check the box if this is an amended return.

See instructions, page 5 for the reasons

• _____ for amending and enter the number.

Mo Day Year Mo Day Year
For calendar year 2001, or fiscal year beginning 01 ending

Business name

Federal employer identification number

• F M

Business mailing address

Do you need Idaho income tax forms
mailed to you next year?

☐ Yes • ☐ No

City, State and Zip Code

1. Did the corporate name change? If yes, enter the previous name. _____ ☐ Yes ☐ No
2. If a federal audit was finalized this year, enter the latest year audited. _____ • _____
3. Is this an inactive corporation or nameholder corporation? _____ ☐ Yes • ☐ No
4. Quarterly estimated payments:
 - a. Were federal quarterly estimated payments required? _____ ☐ Yes • ☐ No
 - b. Were quarterly estimated payments based on annualized amounts? _____ ☐ Yes • ☐ No
5. Is this a final return? _____ ☐ Yes • ☐ No
If yes, check the proper box below and enter the date the event occurred. _____
☐ Withdrawn from Idaho ☐ Dissolved
☐ Merged or reorganized. Enter new federal employer identification number. _____
6. Enter the extended federal due date if this is a short period return. _____
7. Is this an electrical or telephone utility? _____ ☐ Yes • ☐ No
8. Did you use the combined reporting method? _____ ☐ Yes • ☐ No
 - a. Does this corporation own more than 50% of another corporation? _____ ☐ Yes • ☐ No
 - b. Does another corporation own more than 50% of this corporation? _____ ☐ Yes • ☐ No
 - c. Are more than 50% of this corporation and another corporation owned by the same interest? _____ ☐ Yes • ☐ No
 - d. Are two or more corporations included in this report operating in Idaho or authorized to do business in Idaho? _____ ☐ Yes • ☐ No
9. If you are a multinational taxpayer, answer questions a. and b. Complete Form 42.
 - a. Check the box for your filing method:
 1. ☐ worldwide return
 2. ☐ water's edge return
 - b. If a water's edge return is filed, do you elect to forego filing water's edge spreadsheets? _____ ☐ Yes • ☐ No
10. If a worldwide return is filed, is foreign income computed by making book to tax adjustments? _____ ☐ Yes • ☐ No

ADDITIONS

- | | | |
|--------------------------------------------------------------------------|------|--|
| 11. Federal taxable income | • 11 | |
| 12. Interest and dividends not taxable under Internal Revenue Code | • 12 | |
| 13. State, municipal and local taxes measured by net income | • 13 | |
| 14. Net operating loss deducted on federal return | • 14 | |
| 15. Dividends received deduction on federal return | • 15 | |
| 16. Other additions, including additions from Part II, Form 42 | • 16 | |
| 17. Add lines 11 through 16. | 17 | |

SUBTRACTIONS

- | | | |
|----------------------------------------------------------------------------------|------|--|
| 18. Foreign dividend gross-up (Sec. 78, Internal Revenue Code) | • 18 | |
| 19. Interest from Idaho municipal securities | • 19 | |
| 20. Interest on U.S. Government obligations. Attach a schedule. | • 20 | |
| 21. Interest and other expenses related to lines 19 and 20 | • 21 | |
| 22. Add lines 19 and 20, and subtract line 21. | 22 | |
| 23. Technological equipment donation | • 23 | |
| 24. Allocated income. Attach a schedule. | • 24 | |
| 25. Interest and other expenses related to line 24. Attach a schedule. | • 25 | |
| 26. Subtract line 25 from line 24. | 26 | |
| 27. Other subtractions, including subtractions from Part II, Form 42 | • 27 | |
| 28. Total subtractions. Add lines 18, 22, 23, 26 and 27. | 28 | |
| 29. Net business income subject to apportionment. Subtract line 28 from line 17. | • 29 | |

30. Net business income subject to apportionment. Enter the amount from line 29.	30	
31. Corporations with all activity in Idaho enter 100%. Multistate/multinational corporations complete and attach Form 42. Enter the apportionment factor from line 21, Part I, Form 42.	31	%
32. Net business income apportioned to Idaho. Multiply line 30 by the percent on line 31.	32	
33. Income allocated to Idaho. See instructions.	33	
34. Idaho net operating loss carryover. Attach a schedule.	34	
35. Idaho taxable income. Add lines 32 and 33, and subtract line 34. If the corporation has an NOL and is electing to forego the carryback period, check here. <input type="checkbox"/>	35	

TAX COMPUTATION

36. Idaho income tax. Multiply line 35 by 7.6%. Minimum \$20 for each corporation operating or authorized to do business in Idaho.	36	
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CREDITS

37. Credit for contributions to educational entities	37	
38. Investment tax credit. Attach Form 49. Earned • _____ Allowed • _____	38	
39. Credit for contributions to youth and rehabilitation facilities	39	
40. Credit for production equipment using post-consumer waste	40	
41. Natural resources conservation credit	41	
42. Promoter-sponsored event credit	42	
43. Credit for qualifying new employees. Earned • _____ Allowed • _____	43	
44. Credit for Idaho research activities. Earned • _____ Allowed • _____	44	
45. Broadband equipment investment credit. Earned • _____ Allowed • _____	45	
46. Incentive investment tax credit. Earned • _____ Allowed • _____	46	
47. Total credits. Add lines 37 through 46.	47	
48. Subtract line 47 from line 36. If line 47 is greater than line 36, enter zero.	48	

OTHER TAXES

49. Permanent building fund tax. Enter \$10. Combined reports include \$10 for each corporation operating or authorized to do business in Idaho.	49	
50. Fuels tax due. Attach Form 75.	50	
51. Tax from recapture of Idaho investment tax credit. Attach Form 49R.	51	
52. Tax on Idaho compensation of individual officers and directors not reported to Idaho. If the apportionment factor on line 31 is less than 50%, enter zero.	52	
53. Total tax. Add lines 48 through 52.	53	
54. Underpayment interest. Attach Form 41ESR.	54	
55. Add line 53 and line 54.	55	

PAYMENTS and OTHER CREDITS

56. Estimated tax payments	56	
57. Special fuels tax refund _____ Gasoline tax refund _____ Attach Form 75.	57	
58. Total payments and other credits. Add line 56 and line 57.	58	

AMENDED RETURN ONLY Skip lines 59 through 61 if you are not filing an amended return.

59. Tax paid with or after the filing of the original return	59	
60. Overpayment, if any, as shown on the original return, or as later adjusted	60	
61. Add line 58 and line 59 and subtract line 60.	61	

Original returns: If line 55 is more than line 58, GO TO LINE 62. If line 55 is less than line 58, GO TO LINE 65.

Amended returns: If line 55 is more than line 61, GO TO LINE 62. If line 55 is less than line 61, GO TO LINE 65.

REFUND or PAYMENT DUE

62. Tax Due. If an original return, subtract line 58 from line 55. If an amended return, subtract line 61 from line 55.	62	
63. Penalty • _____ Interest from due date • _____ Enter total.	63	
64. TOTAL DUE. Add lines 62 and 63.	64	
65. Overpayment. If an original return, subtract line 55 from line 58. If an amended return, subtract line 55 from line 61.	65	
66. REFUND. Amount of line 65 you want refunded to you.	66	
67. ESTIMATED TAX. Amount you want credited to your 2002 estimated tax. Subtract line 66 from line 65.	67	

☐ Within 180 days of receiving this return, the Idaho State Tax Commission may contact the paid preparer to discuss it.
Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.

SIGN HERE	Signature of officer • _____	Date • _____	Paid preparer's signature • _____	Preparer's EIN, SSN, or PTIN • _____
	Title • _____	Phone number • _____	Address and phone number • _____	

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056
ATTACH A COMPLETE COPY OF YOUR FEDERAL FORM 1120 OR 1120A